



Upcoming Dates:



September 18-24  
National Farm Safety & Health Week

October 14  
County resolution submittal Deadline

November 2-3  
Statewide Resolutions Committee Meeting

November 8  
Election Day



November 15  
Local & Regional Food Summit

September/October 2016

Volume 7 Issue 5

## County School Facility Occupation Tax

### Local Sales Tax for Schools on the Ballot

By Brenda Matherly

In November, several counties around the state will be asking residents to vote on a referendum to support the passage of a local *County School Facility Occupation Tax (CSFOT)*. The CSFOT was enacted in Illinois in 2007 when it was passed into law in October of that year. The law provides for the creation of a local county sales tax, of up to 1%, for funding of school facilities. The CSFOT option is not available in Cook County

In order to apply the tax in a county, voters must first pass a referendum. The question is put on the ballot in one of two ways: 1) The county board can independently pass a resolution to place the question on the ballot or, 2) it can be done upon the direction of the school district(s) in the county. If the request comes from the school(s)

then it must be made by a school district or combination of districts representing 50% or more of the students enrolled in the county.

The CSFOT sales tax will allow local school districts to receive a proportional share of the tax revenue based on the number of each school district's resident students. School districts that are in two or more counties will only receive funds for students that reside in the county where the tax was passed. The tax revenue will be distributed by the regional superintendent of schools and each school district shall deposit them in a special fund.

School districts that receive the funds may use them only for facility and construction improvement projects,

(See **CSFOT** on page 2)

### Did You Know...?

Pumpkins  
are  
90% water!



## Across the Fence

### Find better ideas by looking outside your own back yard

By Kevin Rund

You've no doubt, from time-to-time, have looked across the fence to see what your neighbors are up to. If not for curiosity sake, then to see whether they were using some technique that you might surreptitiously learn from.

Yes, sometimes neighbors can surprise you. They might be a little ahead of the curve. So you gain a little knowledge and maybe are in-

spired to think outside the box, improving your own operation in the process.

When it comes to local government, there, too, we could stand to look across the fence from time-to-time.

We get so accustomed to the way things are done in government that we get comfortable; we don't give a second thought to simply repeating that process year after year. In fact,

(See **Fence** page 3.)

### CSFOT

to help pay down bonds issued for capital purposes, or to issue new alternate bonds, (without referendum) for school construction projects.

Alternate bonds, also known as double-barreled bonds, are bonds that will be backed with the projected revenue from the sales tax dollars the school district will receive. As is the case with the general spending of these funds, the proceeds from the sale of bonds can be only be used for school facility purposes, including but not limited to: acquisition, development, construction, reconstruction, and rehabilitation of all buildings, structures, and durable equipment of a school district.

The CSFOT tax rate that voters will be asked to approve shall not exceed 1%, but may be imposed at a lesser rate in ¼ percent increments. Most of the counties around the state that have passed the CSFOT implemented it at the maximum rate of 1%. That rate equates to a penny collected on each dollar spent on general merchandise - with some exceptions:

The CSFOT tax does not apply to the sale of:

- Tangible property that is titled/registered with an agency of the state (e.g.: cars, trucks, boats, motorcycles, trailers, snowmobiles, aircraft)
- Food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption)
- Prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics

The exemption also applies to agricultural sales, such as farm equipment, feed, seed, fertilizer, chemicals and livestock reproduction. The agricultural exemptions given under the state sales tax are also given under the CSFOT.

While the sales tax exemptions are given to production agriculture are honored by the CSFOT, those exemptions are given only to items used and determined to

be necessary for actual production purposes. Not everything purchased for use on the farm is exempt. The CSFOT will use the same guidelines that are used now for the state sales tax.

The CSFOT can be undone once it is put in place. If no bonds have been issued by any school district in the county, the county board, simply by adoption of an ordinance, may discontinue or reduce the tax rate. However, if there are bonds, the reduction or elimination of the tax cannot take place until those have been retired.

If eliminated or reduced by the board, the CSFOT can only be reapplied or increased through the original process of voter approval.

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## General Election Information

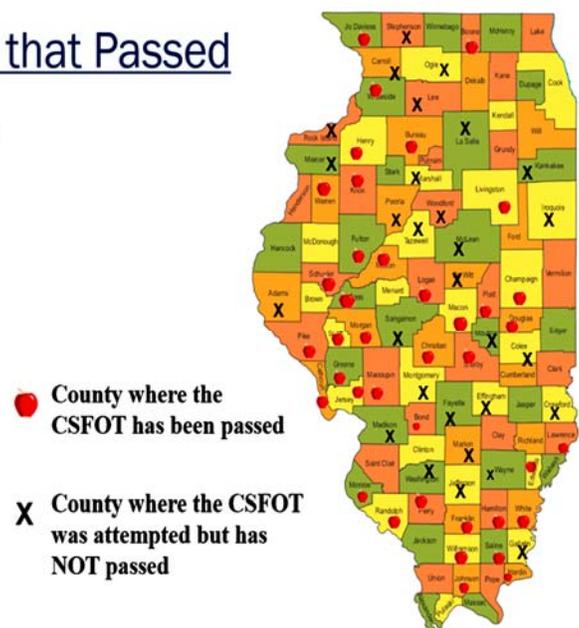
To find who is running for office in National, State and regional races, click here for

[Offices Up for Election](#)

For other information about the election, visit the Illinois State Board of Elections website at [www.elections.il.gov](http://www.elections.il.gov)

...or talk with your County Clerk.

### Counties that Passed this Tax:



## IFB Launces *Think* LINK

A hands-on local government learning experience for new managers

A new program called *Think* LINK is being launched this autumn by the local government folks at Illinois Farm Bureau®.

As adults, we can all think back to the “firsts” we’ve experienced: first steps, first day at school, first date, first job . . . the list is endless. The thing is, anything new comes with its own set of uncertainties and surprises, often accompanied by a degree of uneasiness and timidity.

Even as adults, those feelings recur when we’re thrust into a new role, especially when facing a complex problem in an unfamiliar setting while dealing with virtual strangers. That’s where many of our newly-hired young men and women in the county Farm Bureau® manager corps (and farmer members new to local involvement) can find themselves when faced with a local government issue.

*Think* LINK is intended to help make local government less intimidating, thus opening the way for greater involvement and influence. Illinois Farm Bureau® (IFB®) staff will spend a year



# Think LINK

Local Information News & Know-How

working with participants. Much of the time will be spent in the county with learning exercises aimed at producing results that have practical application.

In its initial form, the new program focuses on managers; they’re the individuals most likely to be able to dedicate the time needed to complete the training and they are uniquely situated to share that knowledge with volunteer leaders in the county. The program’s first group of four participants begins in October; the second group in April.

Those eligible to participate have already received their invitations to apply.

IFB hopes county Farm Bureau leaders will lend strong support and encouragement for their participating managers. After all, it is the members of the county Farm Bureau who will ultimately benefit from the new-found influence on local issue.

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## Fence

to change might be uncomfortable. But, as George Bernard Shaw famously said, “Progress is impossible without change.”

So what are these governmental “fences” that we could be looking across? They can be as exotic as the oceans that separate nations, as functional as our state borders, or as nearby and familiar as our local district boundaries. The point is, each of these distinct entities functions as a laboratory of experimentation in the delivery of government services.

Just like your neighbor might experiment with no-till practic-

es, row spacing, or crop rotations, governments try different approaches to services, too. Some might attempt to provide all services with their own personnel while others will turn to the private sector to contract for things such as utilities or garbage collection. Some counties have maintenance crews and equipment to maintain their own highways while others contract with township road districts to provide that service. Some districts tend to circle the wagons, isolating themselves while others welcome intergovernmental cooperation and share their facilities, equipment and personnel.

Take time to take a look across

the fence. How do your governmental neighbors approach things? You can look locally, just across your boundary; or, you can stretch halfway across the state to find another county similar to yours. Either way you’re bound to find some new ideas just within Illinois.

Consider arranging an exchange visit with another county Farm Bureau® outside of your area. Reach across the fence. Then compare notes on local government. I think you’ll be surprised to find just how differently they might approach the same issues you deal with locally.

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# Grain Bin Rescue Training

Increasing the chances of survival

By Brenda Matherly

Grain bins on farms across Illinois can be very dangerous. When viewing the rural countryside, grain storage structures add to the traditional sights and aesthetics of production agriculture. However, these facilities can also be life threatening if a farm worker becomes trapped in the grain.

That's why, in Illinois, firefighters are using training, technology and new equipment to increase the chances of survival in an entrapment.

Safely freeing a farmer trapped in a grain bin is difficult and dangerous. Firefighters are often the first responders and in many cases serve as a rural area's first and only lifeline. But, what if our rural areas had no one close by trained in grain-bin rescue.

Training can be the difference between tragedy and lesson learned. Without training, during many



of those entrapments, rescuers arrive and hastily get to work trying to save the victim. In their haste, some become victims themselves. Out of all grain-bin related fatalities, untrained rescuers account for about 60 percent of the deaths, said Dave Newcomb, from the Illinois Fire Service Institute. Additionally, about 50 percent of all fatalities actually occur after the rescue has begun.

Those statistics can be significantly improved by having trained firefighters on the scene. Thanks to recent efforts by a number of partnering interest groups, this training is becoming more manageable and affordable.

Recent efforts by the Illinois Corn Growers, the Grain and Feed Association of Illinois and the Illinois Fire Service Institute have made a big impact. Working with the Illinois Department of Labor and the Occupational Safety and Health Administration (OSHA), these

*(Continued on page 5)*

## An App That Can Improve Safety in Rural Illinois:

There Really is an App for That!

By Brenda Matherly

The benefits of technology often reach beyond conventional boundaries. In this case, those benefits cross into the remote boundaries of rural Illinois to offer life-saving information.

An app, available on iTunes and Google Play Stores, helps rural elevators, fire departments and other emergency personnel save lives in grain bin entrapments.

The app, known as the *Grain Rescue Tube Locator* uses a GPS system to locate the nearest grain rescue tube. Locating a nearby tube could make all the differ-

ence in a situation where a rural farm worker is trapped in a grain-filled storage bin.

Illinois Corn Marketing Board, together with the Grain and Feed Association of Illinois, built this tool to assist during a 911 call by identifying the location of the nearest facility with a grain rescue tube.

With more than 900 grain-bin entrapments nationwide in the past 50 years, this technology can not only save lives, but also help build awareness of the dangers facing the agriculture industry.

Technology certainly has its ben-

efits, and making rural areas a safer place to live and farm is a benefit beyond value. In this case however, the app is free, so all farmers, rural residents and emergency responders should have this downloaded and be familiar with its use - because...

There really is an app for that!

[LINK](#)



**Illinois Grain Rescue Tube Locator App**

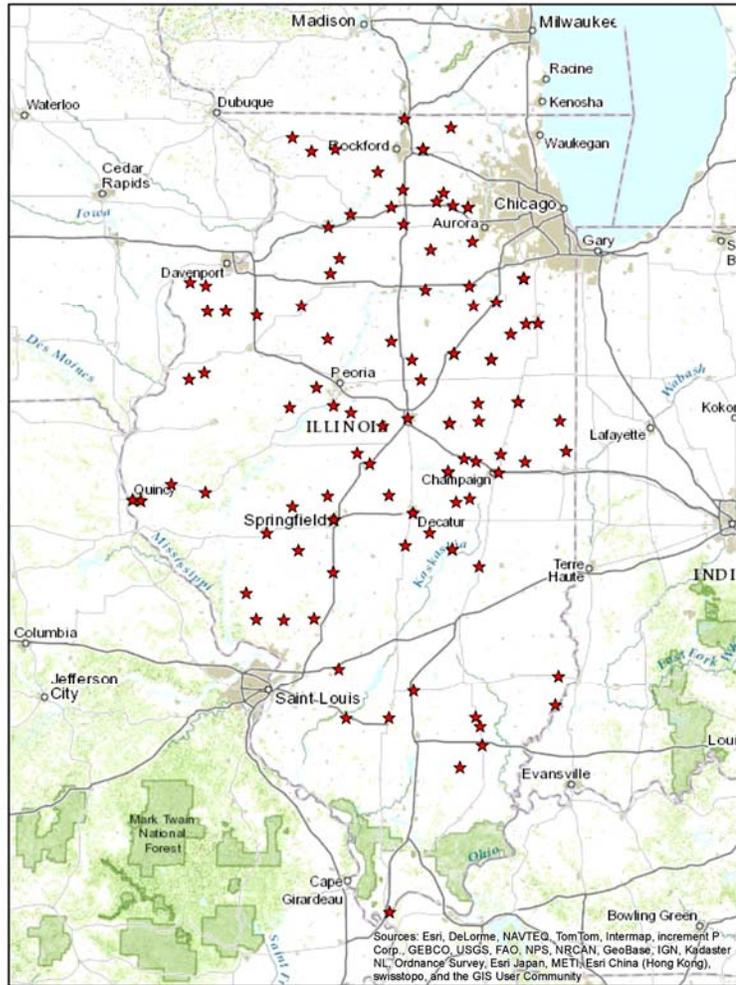
groups have created a brand new curriculum and training program. It has allowed for a reduction in hours of training for certification from 96 to 40 hours. While this is still a fledgling program, its provisions for new training standards and reduced cost to the emergency service provider is a step in the right direction for the safety of rural Illinois.

Another step in the right direction is the support this program is receiving from Illinois Corn Growers. While the new program does provide from some cost savings, it is still estimated the training and required certification will cost about \$1,000. Knowing this is still a considerable chunk-of-change for a firefighter/fire department to bear, Illinois Corn Growers is considering opportunities to help fund individuals interested in completing the certification.

As always, on the farm, prevention and precaution is the first line of defense. However, even then accidents happen. In that case, having a trained responder can be a game changer!

[LINK](#)

### Illinois Grain Rescue Facilities



**Legend**  
 ★ Grain Rescue Tube Facilities

## Keep lights and markings visible

Harvest season means road time for farm equipment—keep lights lighted and reflectors clean

It's that time of year again. A bumper crop has drawn farm equipment out of the shed and onto rural roads, headed for the field. That means there's going to be interaction with high-speed vehicles.

Before you leave the farmstead, ensure all your lights are in place and working. Toss some spare bulbs and fuses in the toolbox.

Then double check your reflectors; if they're faded or missing, re-

place 'em, if they're dirty, clean 'em. And especially as you finish a field and ready to get back on the road, do it again.

That little extra effort can make all the difference in someone's life—maybe even your own. Remember to be courteous; other drivers have places to go, too.

If you find road signs or markers missing or damaged, let your local road officials know. During this

hectic season, it's best to have every protection available—and visible.

[LINK](#)



# National Farm Safety Week:

Focus on Research, Education and Prevention

By Brenda Matherly

The U.S. Agricultural Centers funded by the National Institute for Occupational Safety and Health (NIOSH) urge everyone involved in agriculture to recognize National Farm Safety and Health Week (September 18-24) and promote awareness of safety solutions year around.

The 2016 safety week theme is, "Farm Safety...A Legacy to be Proud of." The U.S. Agricultural Centers build on that theme by presenting safety programs and sharing their special regional and collective expertise.

The theme reminds local and rural communities that agriculture can be a dangerous occupation. However, history has proven that farm injuries and fatalities are preventable through education.

A great starting point for tapping into the Centers' resources is their YouTube channel, [www.youtube.com/USagCenters](http://www.youtube.com/USagCenters). The channel features safety videos available for Extension agents/educators, agricultural science teachers, producers/owner/operators, first responders and agricultural families.

NIOSH, within the Centers for Disease Control and Prevention (CDC), funds eight regional Centers for Agricultural Disease and Injury Research, Education, and Prevention and one National Center to address children's farm safety. The Centers are distributed throughout the nation to be responsive to the agricultural safety and health issues unique to particular areas.

Links to individual Centers can be found at

<http://www.cdc.gov/niosh/oep/agctrhom.html>.

The Ag Centers were established by Congress in 1990 in response to evidence that agricultural workers were suffering substantially higher rates of occupational injury and illness than other U.S. workers.



These Centers, part of the NIOSH Agriculture, Forestry and Fishing program, represent the only substantive federal effort to meet the obligation to ensure safe working conditions for workers in one of our nation's largest and most vital production sectors. Nearly 80 percent of agriculture, forestry and fishing operators employ fewer than 10 workers, and most rely on family members and/or immigrant, part-time, contract and seasonal labor. Thus, many of these workers are excluded from labor

protections, including many enforced by the Occupational Safety and Health Administration (OSHA).

These few days being dedicated to farm safety and the resources provided by the Ag Centers are especially relevant this time of year. The harvest season is upon us and with it come long hours for farmers often working under the stress of weather delays, equipment breakdowns, and only 24 hours in a day.

For additional information on National Farm Safety and Health Week, and safety resources and activities, visit the AgriSafe Network at <http://www.agrisafe.org/nfshweek2016>.

# Interactive website “maps” out sales tax rates:

Compare rates at the national, state and local level

By: Brenda Matherly

All but five states around the nation collect sales taxes - 45 in total. In addition to the collection of statewide sales taxes, 37 states, including Illinois, allow for the collection of a local sales tax.

While sales taxes are considered one of the more transparent ways to generate tax-related revenue, keeping track of all those different rates on a national, state and local level is not exactly crystal clear... Until now, thanks in part, to a private provider known as *Sales Tax Handbook*.

According to their website, *Sales Tax Handbook* provides comprehensive, free guides to the sales tax laws and rates in all fifty states and can help business owners and consumers comply with local sales tax regulations. By visiting their website at: <https://www.salestaxhandbook.com>, you can find out almost anything you want to know relative to sales taxes.

One of the most helpful tools included on *Sales Tax Handbook's* website, is an interactive map. Using a color-coded at-a-glance system and an advanced search feature, the map allows you to find total sales tax rates nationwide. To bring that information closer to home, those rates can

## Sales tax rates in the 25 largest Illinois cities

City	Population (2010)	Sales Tax
1. Chicago	2,695,598	9.25%
2. Aurora	197,899	8.25%
3. Rockford	152,871	8.25%
4. Joliet	147,433	8.75%
5. Naperville	141,853	7.25%
6. Springfield	116,250	8.50%
7. Peoria	115,007	8.25%
8. Elgin	108,188	8.25%
9. Waukegan	89,078	8.00%
10. Cicero	83,891	9.75%
11. Champaign	81,055	9.00%
12. Bloomington	76,610	7.75%
13. Decatur	76,122	9.00%
14. Arlington Heights	75,101	9.00%
15. Evanston	74,486	9.00%
16. Schaumburg	74,227	9.00%
17. Bolingbrook	73,366	8.50%
18. Palatine	68,557	9.00%
19. Skokie	64,784	9.00%
20. Des Plaines	58,364	9.00%
21. Orland Park	56,767	8.75%
22. Tinley Park	56,703	8.75%
23. Oak Lawn	56,690	8.75%
24. Berwyn	56,657	9.00%
25. Mount Prospect	54,167	9.00%

Source: Illinois Department of Revenue

be broken down by state, county, city, and special district by simply clicking on an area of interest.

By performing a quick search myself, I was able to find out the following information about Illinois (pulled from the website):

- Illinois has had a statewide sales tax in place since 1933. The current rate is 6.25%.
- Municipal governments in Illinois are also allowed to collect a local-option sales tax that ranges from 0% to a maximum of 4.75% across the state, with an average local tax of 1.3% (for a total of 7.55% when combined with the state sales tax).

As Benjamin Franklin said, “there are only two things certain in life:” and one of them is taxes. Now you’re just a click away from learning more about (sales) taxes and the impact they have on you and your community.

LINK

The statewide sales tax in Illinois is 6.25%, but counties and municipalities can add their own sales in addition to the state base tax. Here are the sales taxes in Illinois’ 25 most populous cities.

## Local and Regional Food Conference

In Marion, IL this Fall, on-November 15th

Attend the Local and Regional Food Conference and learn from leaders on how to meet the demand for local and regional food.

Event registration fee is \$25 for Farm Bureau members (\$35 for non-members) and includes all event materials and lunch.

Due to limited seating, registration must be completed by Nov. 10, 2016. \$40.00 per person on-site registration is first come, first served, and as space allows. Lunch is NOT guaranteed with on-site registration.

Space fills up quickly—online registrations are encouraged. Register [HERE](#).

The event will be held at The Pavilion, 1602 Sioux Drive, Marion, IL from 9:00 AM to 5:00 PM (doors open at 8:30 AM) on November 15, 2016.

[LINK](#)



## General Election Calendar

### Key Dates

- Last day to register—October 11
- Grace Period Registration & Voting begins—October 12
- Grace period registration & voting ends—November 8

### Voting by Mail

- All requests by mail must be received by—November 03
- All in-person early voting requests must be made by—November 07

### Early Voting

- Early voting starts—September 29
- Last day for early voting—November 07

### General Election

- November 08

## County Board Members No Longer Eligible for IMRF

On August 26, Governor Rauner signed SB2701 ending the practice of allowing county board members to participate in the Illinois Municipal Retirement Fund (IMRF) pension program. Those elected prior to August 1, 2011 remain eligible if they work at least 600 hours per year at that job. Those elected since then have to put in at least 1,000 hours. But today, newly-elected (or appointed) county board members are not eligible for the pension. To further reduce the ongoing overhead cost of the IMRF program, at least Madison County is considering discontinuing its participation in the plan altogether.

[LINK](#)

## Great Apple Crunch Day

First Ever!

On October 13, media will spotlight Illinois schools and the Great Apple Crunch. Illinois schools will be a part of this ap-picious event!

Join students of all ages, from preschool to college, along with individuals across Minnesota, Wisconsin, Illinois, Indiana,

Michigan and Ohio, in celebrating National Farm to School Month by crunching into locally and regionally grown apples at NOON on Thursday, October 13, 2016.

For more information, click [HERE!](#)

[LINK](#)